

LOWRY CITY
REGULAR BOARD OF ALDERMEN MEETING
Tentative Agenda
Tuesday, August 19, 2025 6:00 pm
Lowry City Hall Board Room

1. **Call to order cemetery**
2. **Pledge of Allegiance**
3. **Roll Call**
 - A. East Ward Alderman Jackie Cutler
 - B. East Ward Alderman Charles Cone
 - C. West Ward Alderman Shirley Edmunds
 - D. West Ward Alderman Sean Langston
 - E. Mayor Patricia Landes
4. **Minutes Approval**
 - A. Regular session minutes from July 15, 2025
5. **Approve bills list:**
6. **Financial reports:**
 - A. Reports for month ending July 31, 2025
7. **Old or unfinished business-**
8. **New business-**
 - A. Bill 2025 – 05 Set Tax Levy
 - B. Conexon Connect-fiber for city hall
9. **Citizen input-comments or questions:**
(Please state name for the minutes of the meeting and limit comments to three minutes.)
10. **Department reports**
 - A. **Police Department**-by *Police Chief Charles Hodges*
 - B. **Fire Department Report** by *Fire Chief Justin Norris*
 - C. **Public Works Department Report** by *Public Works Supervisor Josh Muller*
11. **Mayor's Notes:**
12. **Adjourn to closed session –**
(Roll call vote) pursuant to 610.021. Hiring, firing, promoting or discipline of a specific employee (3)
13. **Re-convene to open session:**
14. **Adjournment of regular open session:**

On August 15, 2025 a copy of this notice was posted on the city's public board by the city clerk pursuant to RSMo. 610.02. A copy was also emailed to the St. Clair County Courier by Lowry City Clerk John Farrell.

In compliance with the American Disabilities Act, persons needing special accommodations to attend please contact city hall at least 48 hours in advance of the meeting and communicate your needs.

Copies of related reports, minutes or bill/ordinances may be obtained by contacting city hall prior to 3p.m. the day of the meeting. All other records may be obtained during regular business hours.

LOWRY CITY BOARD OF ALDERMEN
REGULAR COUNCIL MEETING
Tuesday, July 15, 2025 6:00 pm
Draft Minutes

Prior to the start of the Lowry City Board of Aldermen meeting on Tuesday, July 15, 2025, East Ward Alderman Jackie Cutler announced she would not be able to stay for a closed session that was scheduled after the regular meeting. With East Ward Alderman Charles Cone absent, the closed session was cancelled due to no quorum of the board to hold the meeting.

Call to Order and Pledge of Allegiance:

Mayor Patricia Landes called the regular session to order at 6 p.m. in the council room at city hall. Board members attending included Cutler, West Ward Aldermen Sean Langston and Shirley Edmunds.

City employees attending the meeting included Water and Wastewater Superintendent Josh Muller and City Clerk John Farrell.

Notice of the meeting was given pursuant to RSMo. 610.020.
The Pledge of Allegiance was led by Landes.

Approval of Minutes:

The board reviewed the regular session minutes from June 16, 2025. Langston moved and Edmunds seconded to approve the minutes. The motion carried by a unanimous vote.

The board reviewed the closed session minutes from June 16, 2025. Langston moved and Edmunds seconded to approve the minutes. The motion carried by a unanimous vote.

Bills:

A list of bills was presented for approval.

The mayor noted included in the bills list are two invoices from Wommack Monuments for damage from mowers at the cemetery. One is for a bronze flower vase that was beyond repair and the other to a marker with a large chip out of the side. The replacement vase is \$757 and the replacement marker is \$892. She noted Wommack discounted both items for the city and they are also going to pick-up and reseal three tablets that were knocked over during storms at no charge while out here doing the work.

Langston moved and Edmunds seconded the motion to approve the bills presented and to carry-over discussion regarding the damage from mowers at the cemetery until the August 19, 2025 board meeting. The motion passed unanimously.

Financial Reports:

Financial reports for the month ending June 30, 2025 were presented and reviewed. Langston moved and Cutler seconded to accept the financial reports. The motion carried by a unanimous vote.

Old or Unfinished business:

There was no old business for the board.

New business:

A. Set a date for the tax levy public hearing-On a motion from Langston and a second from Cutler the board unanimously agreed to hold a public hearing for setting the tax levy on Aug. 19 at 5:45pm prior to regular meeting.

B. Propane bids 2025-2026- Farrell stated there were no bids turned in. It was noted Will's LP gas currently services the city. There was no action taken by the board on this matter.

C. Bids for tree removal at Lucas and Burdette Streets- The board reviewed four bids received for removal of the tree. On a motion from Edmunds and a second from Langston, the job was unanimously awarded to Gary's All Around Tree Trimming, Appleton City, with a bid of \$2,500. Other bids included Coop's Mowing and Tree Service, \$2,250; Truman Lake Tree and Lawn Care, \$4,000; and C&R Lawncare and Tree Service, \$1,500.

Future of city hosting fireworks display- The board briefly discussed the future of the city hosting the annual fireworks show. It was estimated the cost to the city for this year's show was \$2,500 after receiving \$970 in donations. The mayor stated she would like to see the city host the show again next year and have an area group included to make the event larger due to it being the 250th anniversary of the United States. No action was taken.

Lowry City Community Betterment update:

No representatives attended with an update.

Citizen input:

There was no input.

Department Reports:

Police Department: Police Chief Charles Hodges was not in attendance due to scheduled training and vacation. No report was presented.

Fire Department: Fire Chief Justin Norris was absent from the meeting. A report turned in noted the department has been busy with medicals, a few car accidents and false alarm calls.

Norris stated new structure gloves were received, but they are still waiting on the new fire hose ordered back in late March. Norris' report noted the department is hosting a vehicle firefighting class Saturday, July 26 from 8am-5pm. The class is put on by MU and will be a certified class. It was also noted the Lowry City Fire Women's Auxiliary will host Christmas July Friday, July 18 at the Lowry City Civic Center. Doors open around 6. Events planned include bingo, silent auction and a live auction.

Public Works:

During a brief public works report Muller reported a new bulk water sales dispenser was installed. He also reported recent work completed at the south-west lift station.

Mayor's notes:

Mayor Landes had nothing to add.

Adjournment of regular open session:

Langston moved and Edmunds seconded to adjourn the regular meeting. The vote was unanimous and the meeting adjourned.

{Seal}

Patricia Landes, Mayor

Attest:

John Farrell, City Clerk

Lowry City
Balance Sheet
As of July 31, 2025

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
01-1001 · Operating Checking	498,241.07
01-1002 · General Fund Savings	613.53
01-1003 · General Hawthorn Checking	814.57
02-1001 · Water & Sewer Checking	273,958.38
02-1002 · Water & Sewer Surplus Savings	6,560.93
02-1003 · Water & Sewer Revenue Savings	129,944.45
02-1004 · Water Meter CD	10,000.00
02-1005 · Water & Sewer Revenue CD	20,000.00
03-1001 · Streets Checking	96,910.03
04-1001 · Fire Dept Checking	25,933.60
04-1002 · Fire Dept Savings	27,103.81
05-1001 · Police Dept Checking	2,575.90
05-1002 · Police L.E.T. Savings	3,107.70
06-1001 · Cemetery Checking	86,647.77
06-1002 · Cemetery Land Purchase Savings	9,706.21
06-1003 · Cemetery Land Purchase Savings	17,474.42
06-1004 · Cemetery Land Purchase CD1	6,404.00
06-1005 · Cemetery Land Purchase CD2	22,000.00
06-1006 · Cemetery Land Purchase CD3	3,000.00
06-1007 · LC Cemetery CD	25,000.00
06-1008 · Cemetery Trust Fund CD1	3,726.00
06-1009 · Cemetery Trust Fund CD2	5,000.00
06-1010 · Cemetery Trust Fund CD3	1,800.00
06-1011 · Cemetery Trust Fund CD4	5,029.00
06-1012 · Cemetery Trust Fund CD5	18,650.00
06-1013 · Cemetery Trust Fund CD6	11,000.00
06-1014 · Cemetery Trust Fund CD7	18,000.00
Total Checking/Savings	1,329,201.37
Accounts Receivable	
1201 · Accounts Receivable	31,506.24
Total Accounts Receivable	31,506.24
Other Current Assets	
Undeposited Funds	2,968.26
Total Other Current Assets	2,968.26
Total Current Assets	1,363,675.87
TOTAL ASSETS	1,363,675.87

Lowry City
Balance Sheet
As of July 31, 2025

	Jul 31, 25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
3002 - Accrued Payroll Taxes	
941 Tax Withholding	4,465.80
At/ac	68.10
Health/Disability Insurance	927.00
State Withholding	356.00
Total 3002 - Accrued Payroll Taxes	5,816.90
3004 - Sales Tax Payable	1,174.82
Total Other Current Liabilities	6,991.72
Total Current Liabilities	6,991.72
Total Liabilities	6,991.72
Equity	
5001 - Fund Balances	
001-109 - General Funds	
01-5001 - General	887,066.79
03-5001 - Streets	-88,661.01
04-5001 - Fire Department	52,257.37
05-5001 - Police	-86,383.63
06-5001 - Cemetery	200,258.78
07-5001 - Hawthorn	278.79
Total 001-109 - General Funds	964,817.09
300-399 - Capital Projects Funds	
11-5001 - FY 22 Police Vehicle	40,000.00
Total 300-399 - Capital Projects Funds	40,000.00
600-799 - Enterprise and Utility Funds	
02-5001 - Water and Sewer	437,929.79
Total 600-799 - Enterprise and Utility Funds	437,929.79
Total 5001 - Fund Balances	1,442,746.88
zzzzzz0 - Retained Earnings	-71,040.04
Net Income	-15,022.69
Total Equity	1,356,684.15
TOTAL LIABILITIES & EQUITY	1,363,675.87

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08/13/25
Accrual Basis

Lowry City
Profit & Loss by Fund
July 2025

	01 General	02 Water...	03 Streets	04 Fire	05 Police	06 Ceme...	07 Hawt...	Unclassif...	TOTAL
Ordinary Income/Expense									
Income									
01-7007 · Gen Fireworks Fund Donat...	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00
01-7008 · Gen Fuel (Dept Reim)	816.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	816.93
01-7015 · Gen Interest	150.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.55
01-7018 · Gen License-Business, Liq.	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	475.00
01-7022 · Gen Misc	3,567.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,567.86
01-7030 · Gen Tax-City Property	516.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	516.75
01-7032 · Gen Tax-Franchise	2,476.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,476.80
01-7033 · Gen Tax-Local Sales Tax	6,232.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,232.21
01-7034 · Gen Tax-Local Use	2,754.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,754.75
01-7036 · Gen Tax-Sales	6,232.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,232.17
01-7045 · Hawthorn checking deposit	0.00	0.00	0.00	0.00	0.00	0.00	457.99	0.00	457.99
02-7015 · WS Interest	0.00	116.68	0.00	0.00	0.00	0.00	0.00	0.00	116.68
02-7020 · WS Meter Deposits	0.00	-250.00	0.00	0.00	0.00	0.00	0.00	0.00	-250.00
02-7044 · WS Water-Primacy Fee	0.00	78.86	0.00	0.00	0.00	0.00	0.00	0.00	78.86
02-7046 · WS Water-Sales	0.00	8,954.70	0.00	0.00	0.00	0.00	0.00	0.00	8,954.70
02-7047 · WS Sewer Sales	0.00	5,935.85	0.00	0.00	0.00	0.00	0.00	0.00	5,935.85
03-7035 · ST Tax-Motor Vehicle Fuel	0.00	0.00	2,246.23	0.00	0.00	0.00	0.00	0.00	2,246.23
03-7039 · ST Tax-Vehicle Sales	0.00	0.00	583.34	0.00	0.00	0.00	0.00	0.00	583.34
03-7042 · ST Vehicle Fee	0.00	0.00	215.89	0.00	0.00	0.00	0.00	0.00	215.89
04-7004 · FD Dues	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	100.00
04-7033 · FD Tax-Local Sales Tax	0.00	0.00	0.00	1,508.53	0.00	0.00	0.00	0.00	1,508.53
05-7005 · PD Fines	0.00	0.00	0.00	0.00	1,245.00	0.00	0.00	0.00	1,245.00
Total Income	23,243.02	14,836.09	3,045.46	1,608.53	1,245.00	0.00	457.99	0.00	44,436.09
Gross Profit	23,243.02	14,836.09	3,045.46	1,608.53	1,245.00	0.00	457.99	0.00	44,436.09
Expense									
01-9001 · Gen-Ad	34.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.05
01-9013 · Gen-Insurance	140.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.56
01-9014 · Gen-Insurance-Health	3,060.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,060.90
01-9021 · Gen-Mayor-Council	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
01-9024 · Gen-Misc	2,000.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.50
01-9028 · Gen-Postage	74.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74.00
01-9030 · Gen-Repairs & Maintenance	319.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	319.00
01-9032 · Gen-Supplies	773.46	159.45	0.00	0.00	0.00	0.00	0.00	0.00	932.91
01-9034 · Gen-Taxes-FICA	466.80	460.89	264.68	0.00	222.23	134.30	0.00	0.00	1,548.90
01-9039 · Gen-Utilities-Phone elect tr...	1,192.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,192.30

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08/13/25
Accrual Basis

Lowry City
Profit & Loss by Fund
July 2025

	01 General	02 Water...	03 Streets	04 Fire	05 Police	06 Ceme...	07 Hawt...	Unclassif...	TOTAL
01-9041 · Gen-Utilities-Street Lights	1,624.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,624.75
01-9043 · Gen-Wages	6,102.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,102.20
01-9045 · Hawthorne Debit Card Cha...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	551.12	551.12
02-9017 · WS-Lagoon Water Testing	0.00	490.00	0.00	0.00	0.00	0.00	0.00	0.00	490.00
02-9019 · WS-Loan-Principal	0.00	17,000.00	0.00	0.00	0.00	0.00	0.00	0.00	17,000.00
02-9020 · WS-Loan-Interest	0.00	1,706.25	0.00	0.00	0.00	0.00	0.00	0.00	1,706.25
02-9026 · WS-Paying Agent Fees	0.00	647.66	0.00	0.00	0.00	0.00	0.00	0.00	647.66
02-9030 · WS-Repairs & Maintenance	0.00	320.23	0.00	0.00	0.00	0.00	0.00	0.00	320.23
02-9031 · WS-Rock	0.00	62.02	0.00	0.00	0.00	0.00	0.00	0.00	62.02
02-9032 · WS-Supplies	0.00	908.93	0.00	0.00	0.00	0.00	0.00	0.00	908.93
02-9039 · WS-Utilities-Phone elec tra...	0.00	1,666.86	0.00	0.00	0.00	0.00	0.00	0.00	1,666.86
02-9043 · WS-Wages	0.00	6,074.97	0.00	0.00	0.00	0.00	0.00	0.00	6,074.97
03-9011 · ST-Fuel	0.00	0.00	17.85	0.00	0.00	0.00	0.00	0.00	17.85
03-9030 · ST-Repairs & Maintenance	0.00	0.00	405.24	0.00	0.00	0.00	0.00	0.00	405.24
03-9031 · ST-Rock	0.00	0.00	62.02	0.00	0.00	0.00	0.00	0.00	62.02
03-9032 · ST-Supplies	0.00	0.00	96.70	0.00	0.00	0.00	0.00	0.00	96.70
03-9043 · ST-Wages	0.00	0.00	3,464.82	0.00	0.00	0.00	0.00	0.00	3,464.82
04-9008 · FD-Equip	0.00	0.00	0.00	658.50	0.00	0.00	0.00	0.00	658.50
04-9032 · FD-Supplies	0.00	0.00	0.00	1,010.00	0.00	0.00	0.00	0.00	1,010.00
04-9039 · FD-Utilities-Phone elect trash	0.00	0.00	0.00	38.38	0.00	0.00	0.00	0.00	38.38
05-9030 · PD-Repairs & Maintenance	0.00	0.00	0.00	0.00	449.43	0.00	0.00	0.00	449.43
05-9043 · PD-Wages	0.00	0.00	0.00	0.00	2,905.00	0.00	0.00	0.00	2,905.00
06-9030 · Cem-Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00	1,836.18	0.00	0.00	1,836.18
06-9032 · Cem-Supplies	0.00	0.00	0.00	0.00	0.00	43.79	0.00	0.00	43.79
06-9043 · Cem-Wages	0.00	0.00	0.00	0.00	0.00	1,762.76	0.00	0.00	1,762.76
Total Expense	16,038.52	29,497.26	4,311.31	1,706.88	3,576.66	3,777.03	0.00	551.12	59,458.78
Net Ordinary Income	7,204.50	-14,661.17	-1,265.85	-98.35	-2,331.66	-3,777.03	457.99	-551.12	-15,022.69
Net Income	7,204.50	-14,661.17	-1,265.85	-98.35	-2,331.66	-3,777.03	457.99	-551.12	-15,022.69

Lowry City
Profit & Loss Budget vs. Actual
July 2025

Ordinary Income/Expense	July 25				% of ...
	Income	Budget	\$ Over Bud...		
01-7007 · Gen Fireworks Fund Donati...	20.00	3,500.00	-3,480.00	0.6%	
01-7008 · Gen Fuel (Dept Reim)	816.93	16,000.00	-15,183.07	5.1%	
01-7011 · Gen Health Ins. Employee ...	0.00	9,640.80	-9,640.80	0.0%	
01-7015 · Gen Interest	150.55	300.00	-149.45	50.2%	
01-7016 · Gen License-Building Permit	0.00	45.00	-45.00	0.0%	
01-7017 · Gen License-Dog	0.00	10.00	-10.00	0.0%	
01-7018 · Gen License-Business, Liq.	475.00	1,200.00	-725.00	39.6%	
01-7022 · Gen Misc	3,567.86				
01-7023 · Gen Other Revenues	0.00	9,100.00	-9,100.00	0.0%	
01-7026 · Gen Rental Civic Center Bldg	0.00	1,500.00	-1,500.00	0.0%	
01-7030 · Gen Tax-City Property	516.75	52,000.00	-51,483.25	1.0%	
01-7032 · Gen Tax-Franchise	2,476.80	41,000.00	-38,523.20	6.0%	
01-7033 · Gen Tax-Local Sales Tax	6,232.21	150,000.00	-143,767.79	4.2%	
01-7034 · Gen Tax-Local Use	2,754.75	30,000.00	-27,245.25	9.2%	
01-7036 · Gen Tax-Sales	6,232.17				
01-7045 · Hawthorn checking deposit	457.99				
02-7015 · WS Interest	116.68	1,000.00	-883.32	11.7%	
02-7020 · WS Meter Deposits	-250.00	1,000.00	-1,250.00	-25.0%	
02-7025 · WS Pump Sales	0.00	500.00	-500.00	0.0%	
02-7036 · WS Tax-Sales	0.00	2,000.00	-2,000.00	0.0%	
02-7043 · WS Water-Late Charges	0.00	4,500.00	-4,500.00	0.0%	
02-7044 · WS Water-Primacy Fee	78.86	1,000.00	-921.14	7.9%	
02-7045 · WS-Water-Reconnect Fees	0.00	200.00	-200.00	0.0%	
02-7046 · WS Water-Sales	8,954.70	120,000.00	-111,045.30	7.5%	
02-7047 · WS Sewer Sales	5,935.85	80,000.00	-74,064.15	7.4%	
03-7035 · ST Tax-Motor Vehicle Fuel	2,246.23	22,582.00	-20,335.77	9.9%	
03-7039 · ST Tax-Vehicle Sales	583.34	6,500.00	-5,916.66	9.0%	
03-7040 · ST Transfer of Funds	0.00	35,018.00	-35,018.00	0.0%	
03-7042 · ST Vehicle Fee	215.89	3,000.00	-2,784.11	7.2%	
04-7004 · FD Dues	100.00	20,000.00	-19,900.00	0.5%	
04-7005 · FD Fire Calls	0.00	2,000.00	-2,000.00	0.0%	
04-7033 · FD Tax-Local Sales Tax	1,508.53	18,500.00	-16,991.47	8.2%	
05-7005 · PD Fines	1,245.00	1,000.00	245.00	124.5%	
05-7040 · PD Transfer of Funds	0.00	47,100.00	-47,100.00	0.0%	
06-7015 · Cem Interest	0.00	16,000.00	-16,000.00	0.0%	
06-7024 · Cem Plots, Digging	0.00	5,000.00	-5,000.00	0.0%	
Total Income	44,436.09	701,195.80	-656,759.71	6.3%	
Gross Profit	44,436.09	701,195.80	-656,759.71	6.3%	

Lowry City
Profit & Loss Budget vs. Actual
July 2025

Expense	Jul 25	Budget	\$ Over Bud...	% of ...
01-9001 · Gen-Ad	34.05	1,000.00	-965.95	3.4%
01-9002 · Gen-Audit	0.00	7,700.00	-7,700.00	0.0%
01-9004 · Gen-Computer	0.00	2,000.00	-2,000.00	0.0%
01-9007 · Gen-Election	0.00	1,300.00	-1,300.00	0.0%
01-9008 · Gen-Equip	0.00	4,500.00	-4,500.00	0.0%
01-9010 · Gen-Fireworks	0.00	3,500.00	-3,500.00	0.0%
01-9011 · Gen-Fuel	0.00	16,000.00	-16,000.00	0.0%
01-9013 · Gen-Insurance	140.56	24,000.00	-23,859.44	0.6%
01-9014 · Gen-Insurance-Health	3,060.90	22,287.36	-19,226.46	13.7%
01-9016 · Gen-Insurance-Work Comp	0.00	3,000.00	-3,000.00	0.0%
01-9018 · Gen-Legal-Acct	0.00	500.00	-500.00	0.0%
01-9021 · Gen-Mayor-Council	250.00	4,100.00	-3,850.00	6.1%
01-9022 · Gen-Membership	0.00	5,000.00	-5,000.00	0.0%
01-9024 · Gen-Misc	2,000.50	2,000.00	0.50	100.0%
01-9027 · Gen-Petty Cash	0.00	150.00	-150.00	0.0%
01-9028 · Gen-Postage	74.00	400.00	-326.00	18.5%
01-9030 · Gen-Repairs & Maintenance	319.00	8,400.00	-8,081.00	3.8%
01-9032 · Gen-Supplies	932.91	4,000.00	-3,067.09	23.3%
01-9034 · Gen-Taxes-FICA	1,548.90	9,000.00	-7,451.10	17.2%
01-9035 · Gen-Taxes-Quarterly	0.00	5,000.00	-5,000.00	0.0%
01-9036 · Gen-Training-Meeting	0.00	1,000.00	-1,000.00	0.0%
01-9037 · Gen-Transfer of Funds	0.00	82,118.00	-82,118.00	0.0%
01-9039 · Gen-Utilities-Phone elect tr...	1,192.30	14,500.00	-13,307.70	8.2%
01-9040 · Gen-Utilities-Propane	0.00	6,000.00	-6,000.00	0.0%
01-9041 · Gen-Utilities-Street Lights	1,624.75	17,000.00	-15,375.25	9.6%
01-9043 · Gen-Wages	6,102.20	69,840.44	-63,738.24	8.7%
01-9045 · Hawthorne Debit Card Cha...	551.12			
02-9001 · WS-Ad	0.00	200.00	-200.00	0.0%
02-9005 · WS-Annual Sewer Fee	0.00	250.00	-250.00	0.0%
02-9008 · WSS-Equip	0.00	8,000.00	-8,000.00	0.0%
02-9011 · WS-Fuel	0.00	3,500.00	-3,500.00	0.0%
02-9013 · WS-Insurance	0.00	4,000.00	-4,000.00	0.0%
02-9016 · WS-Insurance-Work Comp	0.00	3,000.00	-3,000.00	0.0%
02-9017 · WS-Lagoon Water Testing	490.00	2,000.00	-1,510.00	24.5%
02-9019 · WS-Loan-Principal	17,000.00	32,000.00	-15,000.00	53.1%
02-9020 · WS-Loan-Interest	1,706.25	4,582.50	-2,876.25	37.2%
02-9021 · WS-Locates	0.00	300.00	-300.00	0.0%
02-9023 · WS-Meter Deposit Refunds	0.00	2,000.00	-2,000.00	0.0%
02-9024 · WS-Misc	0.00	500.00	-500.00	0.0%
02-9025 · WS-Obligated Savings	0.00	40,617.50	-40,617.50	0.0%
02-9026 · WS-Paying Agent Fees	647.66	1,400.00	-752.34	46.3%
02-9027 · WS-Petty Cash	0.00	100.00	-100.00	0.0%
02-9028 · WS-Postage	0.00	2,000.00	-2,000.00	0.0%

Lowry City
Profit & Loss Budget vs. Actual
July 2025

	Jul 25	Budget	\$ Over Bud...	% of ...
02-9029 · WS-Primacy Fees	0.00	2,000.00	-2,000.00	0.0%
02-9030 · WS-Repairs & Maintenance	320.23	6,000.00	-5,679.77	5.3%
02-9031 · WS-Rock	62.02			
02-9032 · WS-Supplies	908.93	7,000.00	-6,091.07	13.0%
02-9034 · WS-Taxes-FICA	0.00	5,000.00	-5,000.00	0.0%
02-9035 · WS-Taxes-Quarterly	0.00	2,500.00	-2,500.00	0.0%
02-9036 · WS-Training-Meeting	0.00	1,500.00	-1,500.00	0.0%
02-9039 · WS-Utilities-Phone elec trash	1,666.86	16,500.00	-14,833.14	10.1%
02-9040 · WS-Utilities-Propane	0.00	250.00	-250.00	0.0%
02-9043 · WS-Wages	6,074.97	65,000.00	-58,925.03	9.3%
03-9003 · ST-Cold Mix	0.00	750.00	-750.00	0.0%
03-9005 · ST-Culverts	0.00	650.00	-650.00	0.0%
03-9008 · ST-Equip	0.00	1,900.00	-1,900.00	0.0%
03-9011 · ST-Fuel	17.85	3,000.00	-2,982.15	0.6%
03-9013 · ST-Insurance	0.00	1,200.00	-1,200.00	0.0%
03-9016 · ST-Insurance-Work Comp	0.00	2,500.00	-2,500.00	0.0%
03-9026 · ST-Paving	0.00	15,000.00	-15,000.00	0.0%
03-9030 · ST-Repairs & Maintenance	405.24	4,800.00	-4,394.76	8.4%
03-9031 · ST-Rock	62.02	500.00	-437.98	12.4%
03-9032 · ST-Supplies	96.70	1,800.00	-1,703.30	5.4%
03-9034 · ST-Taxes-FICA	0.00	1,500.00	-1,500.00	0.0%
03-9043 · ST-Wages	3,464.82	33,500.00	-30,035.18	10.3%
04-9008 · FD-Equip	658.50	14,355.00	-13,696.50	4.6%
04-9011 · FD-Fuel	0.00	2,500.00	-2,500.00	0.0%
04-9014 · FD-Insurance - Atiac	0.00	1,400.00	-1,400.00	0.0%
04-9015 · FD-Insurance-Vehicle	0.00	6,515.00	-6,515.00	0.0%
04-9016 · FD-Insurance-Work Comp	0.00	3,000.00	-3,000.00	0.0%
04-9022 · FD-Membership	0.00	181.00	-181.00	0.0%
04-9028 · FD-Postage	0.00	450.00	-450.00	0.0%
04-9030 · FD-Repairs & Maintenance	0.00	6,000.00	-6,000.00	0.0%
04-9032 · FD-Supplies	1,010.00	2,000.00	-990.00	50.5%
04-9036 · FD-Training-Meeting	0.00	1,800.00	-1,800.00	0.0%
04-9039 · FD-Utilities-Phone elect trash	38.38	1,300.00	-1,261.62	3.0%
04-9040 · FD-Utilities-Propane	0.00	1,000.00	-1,000.00	0.0%
05-9008 · PD-Equip	0.00	2,500.00	-2,500.00	0.0%
05-9011 · PD-Fuel	0.00	1,200.00	-1,200.00	0.0%
05-9013 · PD-Insurance	0.00	2,500.00	-2,500.00	0.0%
05-9016 · PD-Insurance-Work Comp	0.00	1,400.00	-1,400.00	0.0%
05-9018 · PD-Legal-Acct	0.00	3,200.00	-3,200.00	0.0%
05-9027 · PD-Petty Cash	0.00	100.00	-100.00	0.0%
05-9030 · PD-Repairs & Maintenance	449.43	2,000.00	-1,550.57	22.5%
05-9032 · PD-Supplies	0.00	700.00	-700.00	0.0%
05-9034 · PD-PD-Taxes-FICA	0.00	2,500.00	-2,500.00	0.0%
05-9043 · PD-Wages	2,905.00	32,000.00	-29,095.00	9.1%

Lowry City
Profit & Loss Budget vs. Actual
July 2025

	Jul 25	Budget	\$ Over Bud...	% of ...
06-9008 · Cem-Equip	0.00	9,850.00	-9,850.00	0.0%
06-9011 · Cem-Fuel	0.00	750.00	-750.00	0.0%
06-9013 · Cem-Insurance	0.00	200.00	-200.00	0.0%
06-9016 · Cem-Insurance-Work Comp	0.00	500.00	-500.00	0.0%
06-9027 · Cem-Petty Cash	0.00	200.00	-200.00	0.0%
06-9030 · Cem-Repairs & Maintenance	1,836.18	1,800.00	36.18	102.0%
06-9032 · Cem-Supplies	43.79	400.00	-356.21	10.9%
06-9034 · Cem-Taxes-FICA	0.00	3,200.00	-3,200.00	0.0%
06-9043 · Cem-Wages	1,762.76	7,000.00	-5,237.24	25.2%
Total Expense	59,458.78	704,096.80	-644,638.02	8.4%
Net Ordinary Income	-15,022.69	-2,901.00	-12,121.69	517.8%
Net Income	-15,022.69	-2,901.00	-12,121.69	517.8%

Last Year

SOURCE	2023 FINAL VALUATION	2024 ESTIMATED VALUATION
Real Estate	\$4,636,813	\$4,714,744
Personal Property	\$ 1,199,576	\$1,112,054
Allowance for New development	\$ <u>0</u>	\$ <u>0</u>
Total	<u>\$ 5,836,389</u>	<u>\$ 5,826,798</u>

This year

SOURCE	2024 FINAL VALUATION	2025 ESTIMATED VALUATION
Real Estate	\$4,714,744	\$5,274,058
Personal Property	\$1,148,524	\$1,296,679
Allowance for New development	\$ <u>0</u>	\$ <u>0</u>
Total	<u>\$ 5,863,268</u>	<u>\$ 6,375,062</u>



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/6/2025

Summary Page

(2025)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Lowry City

09-093-0004

General Revenue

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use
in Calculating
its Tax Rate

- A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year) 0.6649
- B. Current year rate computed pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 18) 0.6293
- C. Amount of rate increase authorized by voters for current year if same purpose. (Form B, Line 7)
- D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) 0.6293
- E. Maximum authorized levy the most recent voter approved rate 1.0000
- F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 0.6293
- G1. Less required sales tax reduction taken from tax rate ceiling (Line F), if applicable
- G2. Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)
- H. Less voluntary reduction by political subdivision taken from the tax rate ceiling (Line F)
WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.
- I. Plus allowable recoupment rate added to tax rate ceiling (Line F) If applicable, attach Form G or H.
- J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I)
- AA. Rate to be levied for debt service, if applicable (Form C, Line 10)
- BB. Additional special purpose rate authorized by voters after the prior year tax rates were set. (Form B, Line 7 if a different purpose)

Certification

I, the undersigned, _____ (Office) of _____ (Political Subdivision)
levying a rate in _____ (County(ies)) do hereby certify that the data set forth above and on the
accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

_____ (Date)	_____ (Signature)	_____ (Print Name)	_____ (Telephone)
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Proposed rate to be entered on tax books by county clerk

based on certification from the political subdivision: Lines

J _____ AA _____ BB _____

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

_____ (Date)	_____ (County Clerk's Signature)	_____ (County)	_____ (Telephone)
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**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

8/6/2025

Informational Data

(2025)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Lowry City

09-093-0004

General Revenue

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Based on Prior
Year Tax Rate
Ceiling as if No
Voluntary
Reductions
were Taken

Informational Summary Page

A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F)	0.6649
B. Current year rate computed (Informational Form A, Line 18 below)	0.6293
C. Amount of increase authorized by voters for current year (Informational Form B, Line 7 below)	
D. Rate to compare to maximum authorized levy (Line B if no election, otherwise Line C)	0.6293
E. Maximum authorized levy most recent voter approved rate	1.0000
F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E)	0.6293

Informational Form A

9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100)	8.7288%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	2.9000%
11. Adjusted prior year assessed valuation (Form A, Line 8)	5,863,268
12. (2024) Tax rate ceiling from prior year (Informational Summary Page, Line A from above)	0.6649
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	38,985
14. Permitted reassessment revenue growth The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0, nor more than 5%.	2.9000%
15. Additional reassessment revenue permitted (Line 13 x Line 14)	1,131
16. Total revenue permitted in current year from property that existed in both years (Line 13 + Line 15)	40,116
17. Adjusted current year assessed valuation (Form A, Line 4)	6,375,062
18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo, if no voluntary reduction was taken (Line 16 / Line 17 x 100)	0.6293

Informational Form B

6. Prior year tax rate ceiling to apply voter approved increase to (Informational Summary Page, Line A if increase to an existing rate, otherwise 0)	
7. Voter approved increased tax rate to adjust (If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b)	



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/6/2025

Summary Page

(2025)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Lowry City	09-093-0004	Lights
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use
in Calculating
its Tax Rate

- | | |
|---|--------|
| A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year) | 0.2064 |
| B. Current year rate computed pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 18) | 0.1953 |
| C. Amount of rate increase authorized by voters for current year if same purpose. (Form B, Line 7) | |
| D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) | 0.1953 |
| E. Maximum authorized levy the most recent voter approved rate | 0.2500 |
| F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) | 0.1953 |
| G1. Less required sales tax reduction taken from tax rate ceiling (Line F), if applicable | |
| G2. Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F) | |
| H. Less voluntary reduction by political subdivision taken from the tax rate ceiling (Line F)
WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year. | |
| I. Plus allowable recoupment rate added to tax rate ceiling (Line F) If applicable, attach Form G or H. | |
| J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I) | |
| AA. Rate to be levied for debt service, if applicable (Form C, Line 10) | |
| BB. Additional special purpose rate authorized by voters after the prior year tax rates were set. (Form B, Line 7 if a different purpose) | |

Certification

I, the undersigned, _____ (Office) of _____ (Political Subdivision) levying a rate in _____ (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

_____	_____	_____	_____
(Date)	(Signature)	(Print Name)	(Telephone)

Proposed rate to be entered on tax books by county clerk

based on certification from the political subdivision: Lines J _____ AA _____ BB _____

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

_____	_____	_____	_____
(Date)	(County Clerk's Signature)	(County)	(Telephone)

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

8/6/2025

Informational Data

(2025)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Lowry City	09-093-0004	Lights
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

- Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
- Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Based on Prior
Year Tax Rate
Ceiling as if No
Voluntary
Reductions
were Taken

Informational Summary Page

- | | |
|---|--------|
| A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F) | 0.2064 |
| B. Current year rate computed (Informational Form A, Line 18 below) | 0.1953 |
| C. Amount of increase authorized by voters for current year (Informational Form B, Line 7 below) | |
| D. Rate to compare to maximum authorized levy
(Line B if no election, otherwise Line C) | 0.1953 |
| E. Maximum authorized levy most recent voter approved rate | 0.2500 |
| F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year
(Lower of Line D or E) | 0.1953 |

Informational Form A

- | | |
|--|-----------|
| 9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100) | 8.7288% |
| 10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission | 2.9000% |
| 11. Adjusted prior year assessed valuation (Form A, Line 8) | 5,863,268 |
| 12. (2024) Tax rate ceiling from prior year (Informational Summary Page, Line A from above) | 0.2064 |
| 13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100) | 12,102 |
| 14. Permitted reassessment revenue growth
The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%.
A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0, nor more than 5%. | 2.9000% |
| 15. Additional reassessment revenue permitted (Line 13 x Line 14) | 351 |
| 16. Total revenue permitted in current year from property that existed in both years (Line 13 + Line 15) | 12,453 |
| 17. Adjusted current year assessed valuation (Form A, Line 4) | 6,375,062 |
| 18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo, if no voluntary reduction was taken (Line 16 / Line 17 x 100) | 0.1953 |

Informational Form B

- | | |
|--|--|
| 6. Prior year tax rate ceiling to apply voter approved increase to
(Informational Summary Page, Line A if increase to an existing rate, otherwise 0) | |
| 7. Voter approved increased tax rate to adjust
(If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b) | |

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

8/6/2025

Summary Page

(2025)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Lowry City

09-093-0004

Health

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use
in Calculating
its Tax Rate

- A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year) 0.0000
- B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 18) 0.0000
- C. **Amount of rate increase authorized by voters for current year** if same purpose. (Form B, Line 7)
- D. **Rate to compare to maximum authorized levy to determine tax rate ceiling** (Line B if no election, otherwise Line C) 0.0000
- E. **Maximum authorized levy** the most recent voter approved rate 0.2000
- F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 0.0000
- G1. **Less required sales tax reduction** taken from tax rate ceiling (Line F), if applicable
- G2. **Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies)** taken from tax rate ceiling (Line F)
- H. **Less voluntary reduction by political subdivision** taken from the tax rate ceiling (Line F)
WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.
- I. **Plus allowable recoupment rate** added to tax rate ceiling (Line F) If applicable, attach Form G or H.
- J. **Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I)
- AA. **Rate to be levied for debt service**, if applicable (Form C, Line 10)
- BB. **Additional special purpose rate authorized by voters** after the prior year tax rates were set. (Form B, Line 7 if a different purpose)

Certification

I, the undersigned, _____ (Office) of _____ (Political Subdivision) levying a rate in _____ (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

_____ (Date)	_____ (Signature)	_____ (Print Name)	_____ (Telephone)
-----------------	----------------------	-----------------------	----------------------

Proposed rate to be entered on tax books by county clerk

based on certification from the political subdivision: Lines

J

AA

BB

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

_____ (Date)	_____ (County Clerk's Signature)	_____ (County)	_____ (Telephone)
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**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

8/6/2025

Informational Data

(2025)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Lowry City	09-093-0004	Health
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

- Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
- Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Based on Prior
Year Tax Rate
Ceiling as if No
Voluntary
Reductions
were Taken

Informational Summary Page

- | | |
|---|--------|
| A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F) | 0.1717 |
| B. Current year rate computed (Informational Form A, Line 18 below) | 0.1625 |
| C. Amount of increase authorized by voters for current year (Informational Form B, Line 7 below) | |
| D. Rate to compare to maximum authorized levy
(Line B if no election, otherwise Line C) | 0.1625 |
| E. Maximum authorized levy most recent voter approved rate | 0.2000 |
| F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year
(Lower of Line D or E) | 0.1625 |

Informational Form A

- | | |
|--|-----------|
| 9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100) | 8.7288% |
| 10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission | 2.9000% |
| 11. Adjusted prior year assessed valuation (Form A, Line 8) | 5,863,268 |
| 12. (2024) Tax rate ceiling from prior year (Informational Summary Page, Line A from above) | 0.1717 |
| 13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100) | 10,067 |
| 14. Permitted reassessment revenue growth
The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%.
A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0, nor more than 5%. | 2.9000% |
| 15. Additional reassessment revenue permitted (Line 13 x Line 14) | 292 |
| 16. Total revenue permitted in current year from property that existed in both years (Line 13 + Line 15) | 10,359 |
| 17. Adjusted current year assessed valuation (Form A, Line 4) | 6,375,062 |
| 18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo, if no voluntary reduction was taken (Line 16 / Line 17 x 100) | 0.1625 |

Informational Form B

- | | |
|--|--|
| 6. Prior year tax rate ceiling to apply voter approved increase to
(Informational Summary Page, Line A if increase to an existing rate, otherwise 0) | |
| 7. Voter approved increased tax rate to adjust
(If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b) | |

2025 TAX LEVY

AN ORDINANCE ENACTED PURSUANT TO MISSOURI REVISED STATUTES, SECTION 94.030, FIXING THE ANNUAL RATE OF LEVY FOR THE 2025 REAL ESTATE AND PERSONAL PROPERTY TAXES WITHIN THE CORPORATE LIMITS OF THE CITY OF LOWRY CITY, MISSOURI.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF LOWRY CITY, ST. CLAIR COUNTY, MISSOURI, AS FOLLOWS:

SECTION 1. There is hereby levied for the 2025 tax year, a tax upon the \$100.00 valuation of all real and personal property within or having its taxable status within the corporate limits of the City of Lowry City, Missouri, according to the last assessed valuation of the said properties fixed by the following purposes, to wit:

- (a) For General operating purposes authorized by section 94.250 RSMo. a rate of \$0.6293
- (b) For the maintenance and operation of the city street lights in the City of Lowry City, Missouri, a rate of \$0.1953

These levies are subject to revision based on the levies certified by the St. Clair County Clerk.

SECTION 2. The City Council finds that the City Clerk of the City has presented to the City Council the following information:

(1) The assessed valuations by category of real, personal and other tangible property for the preceding year and this year are as follows:

SOURCE	2024 FINAL VALUATION	2025 ESTIMATED VALUATION
Real Estate	\$4,714,744	\$5,274,058
Personal Property	\$1,148,524	\$1,296,679
Allowance for New development	\$ <u>0</u>	\$ <u>0</u>
Total	<u>\$ 5,863,268</u>	<u>\$ 6,375,062</u>

(2) The amount of revenue required to be produced from the property tax as set forth in the annual budget is \$52,000.

SECTION 3. The City Council finds that proper notice was published containing the information set forth in Section 2 above, and a public hearing has been held regarding the proposed rates of taxes.

SECTION 4. Within such time to permit the aforesaid taxes to be extended upon the assessment books, the levy so established herewith shall be certified by the City Clerk and to the County Collector of St. Clair County, Missouri who shall proceed to extend the aforesaid taxes for the year upon the assessment books, in appropriate columns.

SECTION 5. This ordinance shall be in full force and effect from and after passage.

SECTION 6. SEPARABILITY OF PROVISIONS.

It is the intention of the City Council that each separate provision of the ordinance shall be deemed independent of all other provisions herein, and it is further the intention of the City Council that if any provision of this ordinance be declared invalid, all other provisions thereof shall remain valid and enforceable.

First Reading: August 19, 2025

Second Reading: August 19, 2025

Roll call vote showing for and against individually:

For Ordinance No. 2025-05

_____, _____,
_____, _____

Against Ordinance No. 2025-05.

_____, _____,
_____, _____

Bill No. 2025-05 was declared adopted and placed in the Ordinance book as Ordinance No. 2025-05.

Done so by the Board of Aldermen, Lowry City, Missouri on this 19th day of August 2025.

{Seal}

Patricia Landes ~ Mayor

Attest: _____
John Farrell ~ City Clerk

Conexon Connect Service

Business Phone Line: \$39.95/mo per line (2)
Office 417-644-2338 and Police 417-644-0333

Business Fax Line: \$29.95/mo per line (1) 644-2335

Phone service includes unlimited local and long distance calling anywhere in the US

Phone Total: \$109.85/mo

Static IP Address(1): \$10.00

Total Monthly Cost w/ all services:

Internet(200mb/200mb + Static IP) \$89.95/mo

Phones: \$109.85/mo

Total: \$199.80/mo

Sean Langston inquired how many pot lines. Service includes up to five.

Brightspeed

The city's total bill for Brightspeed currently runs @ \$350 for two lines of phone service, a fax line and internet service. That price also includes long distance in the package.